North Dakota Office of State Tax Commissioner



Application For Refund North Dakota Sales Tax - Canadian Resident

For Office Use Only	

		Ac	Acct . #		
Name	Social Insurance Number (Req	quired)	Date		
Address			Telephone		
City	Pro	ovince	Postal Code		

Purchase Information

Note: *One* receipt per line. Attach additional sheets if necessary. Each receipt *must* include \$25.00 or more in taxable merchandise (excluding tax). Goods consumed in North Dakota, including motel rooms, restaurant meals, alcohol, etc. are not eligible for refund.

Purchase Date	Item Description	Purchase Merchant	d From City	Taxable Value	City & State Tax Paid
1-1-08	Refrigerator	Smith Appliance	Grand Forks	\$750.00	\$50.63
Refund Requ	Refund Request Must Equal or Exceed \$15.00 Total Refun				

Disclaimer For Refund

The North Dakota Office of State Tax Commissioner recommends that you keep copies of all documents that you send to this office. This office is not responsible for lost, incomplete, or damaged refund requests. All fields must be completed to be considered for a refund. All requests and receipts become the property of the Office of State Tax Commissioner and will not be returned. Requests and receipts unable to be processed will be destroyed.

Certification

I Hereby Certify that I am a resident of Canada in the state of North Dakota for the express purpose of making a purchase. I understand that falsification of this form to evade payment of tax is a Class A misdemeanor and may be punishable by a fine up to \$15,000 or imprisonment up to one year or both. To the best of my knowledge, the facts herein stated are true and correct and the above merchandise has been removed for permanent use outside of North Dakota. I also understand this claim for refund is subject to audit verification.

21914 (Revised 01/08) Signature

Instructions

Application For Refund

North Dakota Sales Tax - Canadian Resident

General instructions

Eligibility

North Dakota Century Code (N.D.C.C.) 57-39.2-28 identifies eligible residents as those individuals who are in North Dakota not as tourists, but to make specific purchase(s) and remove those purchase(s) within 30 days for exclusive use outside the state.

"Eligible residents" does NOT include businesses.

Qualifying Invoices & Purchases

- 1. Qualifying invoices (which can consist of multiple items on a single receipt so long as the total taxable amount exceeds \$25.00) must include \$25 of taxable items and requests must include at least \$15 of refunded tax to be considered.
- 2. Qualifying purchases may be accumulated during one calendar year to reach the \$15 minimum request and must be submitted within 3 years of purchase date.
- Items consumed in North Dakota such as hotel accommodations, restaurant receipts and admissions to events, will not qualify.
- 4. Purchases made over the internet must include the screen print or e-mail identifying each item and the original packaging slip identifying

the items being received in North Dakota. Only items identified on the screen print or e-mail and packaging slips will be considered for refund.

Completing The Form

- 1. All requests must be submitted on the form prescribed by the commissioner.
- 2. Individuals, their spouses and dependants may apply on the same form provided that each individual who makes a purchase is identified on the application.
 - Refund requests by unrelated individuals must include names of both individuals and a letter identifying both individuals making the purchase.
- Requests must include all the information identified on the form to be considered.
- 4. A separate listing of each receipt is to be made in the space provided.
 - If necessary use additional forms for lengthy requests.
- 5. All requests must include original invoices which contain a description of the purchase, seller's name, amount paid for the goods, and date goods were purchased.
 - Return receipts must be included with original receipts for items that are returned.
 - Watercraft and ATV's must include a copy of import

documentation to be considered for refund.

6. Be sure to sign the form.

When & Where To File

Refund requests must be received by the Tax Department within three years after the purchase date.

Access the Form Online

This form is available on the Tax Department's web site at: www.nd.gov/tax/salesanduse/forms/.

- The form is listed under the "Special Refund Forms" heading.
- The form is titled, Request for Sales Tax Refund for Canadian Residents.
- The form on the web site allows you to fill it in using your computer.
- Simply complete the form, print, sign, and mail the paper form and supporting documentation to the Tax Department.

Mail to:

Office of State Tax Commissioner Registration Section 600 E Boulevard Ave, Dept. 127 Bismarck ND 58506-5527

Contact Information

For additional information please contact the Tax Department:

Email: *taxregistration@nd.gov* Phone: 701.328.1241.